RICHARD A. CUTLER
KENT R. CUTLER
BRIAN J. DONAHOE **
STEVEN J. SARBACKER **
JAYNA M. VOSS
MICHAEL D. BORNITZ *
TRENT A. SWANSON *
RYAN J. TAYLOR *
KIMBERLY R. WASSINK
MEREDITH A. MOORE
DAVID L. EDWARDS
NATHAN S. SCHOEN *†
ONNA B. HOUCK *
DAVID L. REZAC

CUTLER & DONAHOE, LLP

Telephone (605) 335-4950 Fax (605) 335-4961

www.cutterlawfirm.com

June 28, 2006

EAN BROCKMUELLER, CPA (fractive)

*Also licensed to practic

#Also licensed to practice

in love

NI I YOU AND

in Masouri

United States Tax Court

'Also licensed as a

Mr. Harlan Best South Dakota Public Utilities Commission Capitol Building, 1st Floor 500 East Capitol Avenue Pierre, SD 57501-5070

Re: Docket No. TC-06-071

Kennebec Telephone Company, Inc.

Our File No. 2044.04

Dear Mr. Best:

This firm represents Kennebec Telephone Company in the above-referenced Public Utilities Commission docket. Please consider this letter to be the written response of Kennebec Telephone Company to your question of June 28, 2006, requesting a clarification of the duration of the extension of deadline for filing a cost study requested by Kennebec Telephone Company. Kennebec Telephone Company requests that the extension be granted until December 31, 2006.

If you have any questions regarding this letter, please feel free to contact me at your earliest convenience at (605) 335-4989. Thank you for your assistance in this matter.

Sincerely,

CUTLER & DONAHOE, LLP

Ryan J. Taylor For the Firm

RJT:dah Enclosures

cc: Rod Bowar